



ALACHUA CRA
COMMUNITY REDEVELOPMENT AGENCY

Chair Gib Coerper
Vice Chair Edward Potts
Member Shirley Green Brown
Member Jennifer Ringersen
Member Dayna Williams

City Manager Mike DaRoza
City Attorney Marian Rush

The Community Redevelopment Agency will conduct a
Community Redevelopment Agency Meeting
At 5:00 PM

to address the item(s) below.

Meeting Date: April 7, 2025

Meeting Location: James A. Lewis City Commission Chambers
15100 NW 142 Terrace
Alachua, FL 32615

Community Redevelopment Agency Meeting

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

APPROVAL OF THE AGENDA

I. OLD BUSINESS

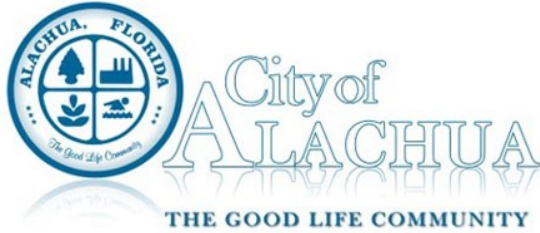
II. NEW BUSINESS

- A) APPROVE MEETING MINUTES- FEBRUARY 10, 2025**
- B) APPROVE MEETING MINUTES - SPCRAB MARCH 24, 2025**
- C) CRA Fiscal Year 2023-2024 Audit**
- D) STAFF UPDATES**

III. BOARD COMMENTS/DISCUSSION

IV. CITIZENS COMMENTS

ADJOURN



Commission Agenda Item

MEETING DATE: April 7, 2025

SUBJECT: Approve Meeting Minutes- February 10, 2025

PREPARED BY: Brenda Flieger

RECOMMENDED ACTION:

Approve Meeting Minutes- February 10, 2025

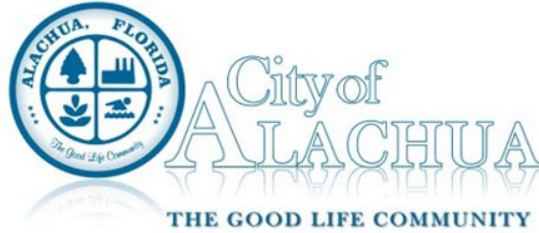
Summary

FINANCIAL IMPACT

ADDITIONAL FINANCIAL INFORMATION

ATTACHMENTS

1. 25.02.10.M.CRAB



Community Redevelopment Agency Meeting Minutes
February 10, 2025 at 5:00 PM

Chair Gib Coerper
Vice Chair Edward Potts
Member Shirley Green Brown
Member Jennifer Ringersen
Member Dayna Williams

City Manager Mike DaRoza
City Attorney Marian Rush

Meeting Location: James A. Lewis City Commission Chambers
15100 NW 142 Terrace
Alachua, FL 32615



ALACHUA CRA
COMMUNITY REDEVELOPMENT AGENCY

Community Redevelopment Agency Meeting

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

Gib Coerper- Chair 5:00 p.m.

APPROVAL OF THE AGENDA

Vice Chair Edward Potts moved to approve the agenda; seconded by Member Shirley Green Brown.

Motion passed by unanimous consent.

I. OLD BUSINESS

II. NEW BUSINESS

A) APPROVE MEETING MINUTES 11.18.24

Member Green Brown moved to approve the minutes from the November 18, 2024 meeting; seconded by Member Jennifer Ringersen.

Motion passed by unanimous consent.

B) APPROVE MEETING MINUTES 12.09.24

Member Dayna Williams moved to approve the minutes from the December 09, 2024 meeting; seconded by Member Ringersen.

Motion passed by unanimous consent.

C) STAFF UPDATES

Susan King, Community Redevelopment Coordinator, presented her staff update report.

Member Williams asked for clarification about the bidding process for Theater Park. Assistant City Manager, City of Alachua, Rodolfo Valladares clarified information about the bidding process for Theater Park. He stated that he would not be able to give a hard date for the award at this time.

Member Williams wanted to know what the time frame would be after the bids are received.

Mr. Valladares stated within 30 days.

Member Williams asked about what kind of feed back was received from the building owners concerning the lighting project for Main Street.

Ms. King confirmed that approximately half of the business owners have been spoken to and all of them spoke positively about the project. The only one that chose not to participate was the owner of Conestogas restaurant.

Member Williams thanked Mr Hitchcock, who was in the audience, for working with the City concerning the new sign going up at the corner of Main and 441.

Member Green Brown asked if there was any particular reason that the owner of Conestogas did not want to participate.

Ms. King stated that he is having an issue with loose bricks at this time and she does not believe that he understands how light the lights are. She feels that he just needs some more information.

Member Green Brown and Member Ringersen also thanked the Hitchcocks for their support to the City of Alachua.

Vice Chair Potts commended Ms. King and Mr. Valladares for their commitment to keep these projects moving forward.

Member Green Brown stated the Christmas celebrations were spectacular and thanked Ms. King and her team.

III. BOARD COMMENTS/DISCUSSION

IV. CITIZENS COMMENTS

Alan Hitchcock requested that the board consider implementing a 2hr parking limit on Main Street only. He suggested it be accomplished by using nice quality signs placed in landscaped areas to communicate to those that there is a limit but making sure we keep the aesthetics of the downtown area. He stated that he has visited a number of small downtown areas in surrounding towns, and they all have parking limits. He also asserted that there are other available parking options for employees and owners.

Leon Barrows, owner of Music Junction, stated that the parking problem is along the entire length of Main Street.

Nicole Stroud, owner of Valerie's Loft, stated that there are no handicap parking spaces. She has a lot of elder and handicapped customers that don't come to her business anymore because of the parking problems.

Ms. King requested a special meeting to continue the discussions about the parking problem.

Ms. Ringersen informed Ms. King that she has the consensus of the board to schedule a special CRA meeting with this topic as the agenda item.

ADJOURN

Vice Chair Potts moved to adjourn; seconded by Member Ringersen.

Motion passed by unanimous consent.

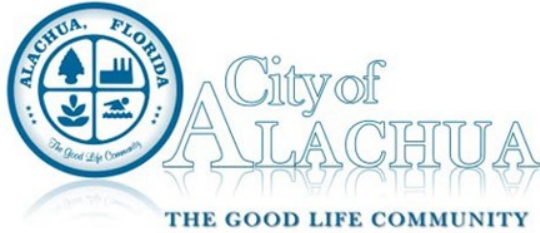
Chair Coerper adjourned the meeting. 5:40 p.m.

ATTEST:

**CITY COMMISSION OF THE CITY OF
ALACHUA, FLORIDA:**

W. Michael DaRoza, CRA
Executive Director

Gib Coerper, CRA Chair



Commission Agenda Item

MEETING DATE: April 7, 2025

SUBJECT: Approve Meeting Minutes - SPCRAB March 24, 2025

PREPARED BY: Brenda Flieger

RECOMMENDED ACTION:

Approve Meeting Minutes for SPCRAB March 24, 2025

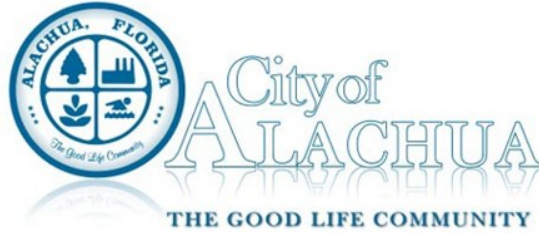
Summary

FINANCIAL IMPACT

ADDITIONAL FINANCIAL INFORMATION

ATTACHMENTS

1. 25.03.24.M.SPCRAB



Community Redevelopment Agency Meeting Minutes
March 24, 2025 at 5:00 PM

Chair Gib Coerper
Vice Chair Edward Potts
Member Shirley Green Brown
Member Jennifer Ringersen
Member Dayna Williams

City Manager Mike DaRoza
City Attorney Marian Rush

Meeting Location: James A. Lewis City Commission Chambers
15100 NW 142 Terrace
Alachua, FL 32615

Community Redevelopment Agency Meeting

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

Gib Coerper- Chair 5:00 p.m.

APPROVAL OF THE AGENDA

Member Jennifer Ringersen moved to approve the agenda; seconded by Member Dayna Williams.

Motion passed by unanimous consent.

I. OLD BUSINESS

II. NEW BUSINESS

A) APPROVE MEETING MINUTES- SPECIAL CRAB MEETING - 2-24-25

Vice Chair Ed Potts moved to approve the minutes from the February 24, 2025 meeting; seconded by Member Shirley Green Brown.

Motion passed by unanimous consent.

B) TIME-LIMITED PARKING ENFORCEMENT

Susan King, Community Redevelopment Coordinator, presented her staff report.

Chair Coerper commented that he has traveled Main Street quite a bit in the past few weeks, and he has noticed that more business owners have started to utilize the parking lots in the rear of the buildings.

He recommended only placing signs at 150th to the Chamber Building. He also commented that most people are parked no longer than 2hrs during the holiday seasons.

Member Williams stated that she favors the sign that does not have "free parking" twice. She believes the letter is well stated. She also commented that she believes that a first step is necessary but does not believe that it is time to start looking at the surface-mount sensors.

Member Ringersen questioned Ms. King about the location and size of the mounting poles. She also agrees with the sign choice.

Mayor Coerper suggested two-sided signs. He believes that the signs would not be seen by drivers if they were positioned as stated. He is concerned that drivers would be distracted on the curvy street.

Member Williams does not agree. She believes it is not necessary. Two signs would cause confusion.

Vice Chair Potts and Member Brown also agree with the choices already stated and the letter is fine.

Member Ringersen believes that a decision needs to be made tonight and get started with signs and letters.

Vice Chair Potts and Member Ringersen agreed.

Member Williams questioned City Attorney Marian Rush about the order of the steps that needed to be taken. She questioned whether the motion to amend the Ordinance needs to be first before the motion to start the letters and signs or can it be a combined motion.

City Attorney Rush stated that it would be cleaner to make two separate motions because they require a lot of different work.

Member Williams moved to amend the current parking ordinance to read something similar to “no person shall park a vehicle on the public right of way of Main Street between the public right of way NW 150th Ave and 250 feet north of public right of way of NW 147th Avenue for a period of time no longer than 120 minutes between the hours of 6:00 am and 6:00 pm when signs are erected in each block giving notice thereof” pending final approval when it gets brought back to this board; seconded by Member Brown seconded.

Chair Coerper opened the floor for public comments.

Bryan Boukari stated that he believes this issue is non-existent and imagined. He also stated that the problem will then be enforcing the time limits. The city does not have the funds or personnel to accomplish enforcement.

Motion passed by 5-0 roll call vote.

City Attorney Rush reiterated that enforcement of the ordinance change will be very problematic.

Vice Chair Potts commented that he sees the letters and signs as a first step. He believes that a reevaluation should be made after a set amount of time. He sees enforcement as a different topic for discussion if necessary after reevaluation.

Chair Coerper suggested using the remainder of the year for that evaluation period.

City Attorney Rush agreed that the letters and signs would provide the necessary feedback from the public to evaluate the issue thoroughly.

Member Brown asked the City Attorney if this process is legal before the ordinance comes back for approval.

City Attorney Rush affirmed that it would be legal.

Vice Chair Potts moved to order and install the 2hr parking signs and to send the letter out to the public; seconded by Member Ringersen.

Motion passed by unanimous consent.

III. BOARD COMMENTS/DISCUSSION

IV. CITIZENS COMMENTS

ADJOURN

Vice Chair Potts moved to adjourn; seconded by Member Ringersen.

Motion passed by unanimous consent.

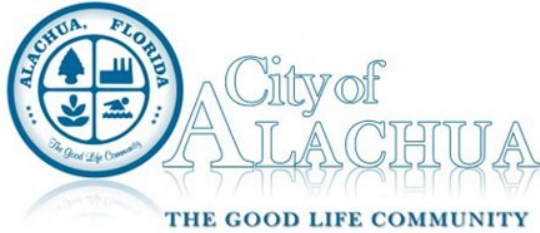
Chair Coerper adjourned the meeting. 5:36 p.m.

ATTEST:

**CITY COMMISSION OF THE CITY OF
ALACHUA, FLORDIA:**

W. Michael DaRoza, CRA
Executive Director

Gib Coerper, CRA Chair



Commission Agenda Item

MEETING DATE: April 7, 2025

SUBJECT: CRA Fiscal Year 2023-2024 Audit

PREPARED BY: Susan King

RECOMMENDED ACTION:

Receive the presentation and adopt Resolution CRA 25-04

Summary

The City of Alachua Community Redevelopment Agency's Fiscal Year 2023-2024 financial statements have been completed by Purvis, Gray and Company, the City's independent Certified Public Accountants. A representative of Purvis, Gray and Company will present the results of the Fiscal Year 2023-2024 audit process. Overall, the CRA received an unmodified ("clean") opinion as it pertains to the financial statements for the year ended September 30, 2024. This is the highest audit opinion that can be received.

FINANCIAL IMPACT

ADDITIONAL FINANCIAL INFORMATION

ATTACHMENTS

1. Resolution CRA 25-04 accept financial audit
2. CRA Financial Statements FY 2024v1
3. Communication With Those In Governance

RESOLUTION CRA25-04

A RESOLUTION OF THE COMMUNITY REDEVELOPMENT AGENCY (CRA) OF THE CITY OF ALACHUA, FLORIDA; ACCEPTING THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Alachua CRA has been presented with and reviewed the Financial Statements of the City of Alachua CRA, presented by Purvis, Gray & Company for the fiscal year ending September 30, 2024;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF ALACHUA COMMUNITY REDEVELOPMENT AGENCY:

1. Upon reviewing the Financial Statements, the City of Alachua CRA does hereby accept the report.
2. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 7th day of April, 2025.

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA**

Gib Coerper, Chair

SEAL

ATTEST:

Mike DaRoza, Executive Director

2024

Community Redevelopment Agency
City of Alachua, Florida

Financial Statements and
Independent Auditor's Report

September 30, 2024

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT
COMMUNITY REDEVELOPMENT AGENCY**

CITY OF ALACHUA, FLORIDA

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Community Redevelopment Agency (the CRA), a component unit of the City of Alachua, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the CRA, as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CRA, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

INDEPENDENT AUDITOR'S REPORT

context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2025, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.

Purvis Gray

March 27, 2025
Gainesville, Florida

**ORGANIZATION CHART
SEPTEMBER 30, 2024
COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA**

CRA Board:

Gib Coerper - Chair

Edward Potts - Vice Chair

Shirley Green Brown - Member

Dayna Miller - Member

Jennifer Ringersen - Member

Mike DaRoza - Executive Director

CRA Advisory Board:

Rudy Rothsieden - Chair

Kelly Harris - Vice Chair

Bryan Boukari - Member

Jovante Hayes - Member

Rick Robertson - Member

MANAGEMENT'S DISCUSSION AND ANALYSIS

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

The Management's Discussion and Analysis (MD&A) of the City of Alachua Community Redevelopment Agency (CRA) is intended to provide an overview of the CRA's financial position and results of operations for the fiscal year ended September 30, 2024.

Since the MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the CRA's financial statements (beginning on page 13), including the accompanying notes, to enhance the understanding of the CRA's financial performance. Please note the CRA provides prior year comparative financial information as required by Governmental Accounting Standards Board (GASB) Statement No. 34.

Financial Highlights

- At September 30, 2024, the CRA had a restricted fund balance of \$650,093 resulting from unspent tax increment financing revenues and an additional non-spendable balance of \$6,226.
- The current year net increase of \$217,537 in the CRA fund balance was the result of planned expenditures related, primarily, to capital projects that did not occur during the fiscal year.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the CRA's basic financial statements. The CRA's basic financial statements consist of the following components: (1) government-wide financial statements, (2) fund financial statements, (3) notes to the financial statements, and (4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

- The CRA's total net position increased by \$136,557 over the prior reported period. Increased net position was achieved, primarily, as a result of increased cash balances due to planned expenditures that did not occur during the fiscal year.
- The CRA does not currently have long-term debt.
- Total net position of \$2.77 million is comprised of the following:
 1. The \$2.12 million net investment in capital assets includes property and equipment, net of accumulated depreciation.
 2. \$654.4 thousand of net position is restricted by externally imposed constraints such as debt covenants, grantors, laws, regulations, or by enabling legislation.

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the CRA's finances, in a manner similar to a private sector business, and consist of the following two statements:

- The *statement of net position* presents information on all of the CRA's assets, liabilities, deferred outflows of resources, and deferred inflows of resources, with the difference between these elements reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CRA is strengthening or weakening.
- The *statement of activities* presents information showing how the CRA's net position changed during the most recent fiscal year, focusing on both the gross and net costs that are supported by the CRA's general tax increment funding and other revenues, primarily ones intended to recover all or a significant portion of their cost through user fees and charges.

Both of these financial statements distinguish functions of the CRA and are principally supported by tax increment funding that is based on property valuation. The governmental activities of the CRA are intended to rehabilitate, conserve, and redevelop areas within the geographical boundaries of the district.

The government-wide financial statements can be found on pages 13-14 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The CRA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The CRA only reports as a governmental fund.

- As of September 30, 2024, the CRA's governmental fund reported an ending fund balance of \$656,319, an increase of \$217,537, in comparison with the prior fiscal year. This was the result of unspent planned expenditures during the fiscal year.
- The governmental fund revenues were \$649,703 or \$86,092 less than the previous fiscal year. The decrease in revenues is related to a combination of higher property valuations and millage rate in tax increment revenue and decreased intergovernmental revenue related to a USDA grant received the prior year.

Governmental Funds

Governmental funds essentially account for the same functions reported as governmental activities in government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of *spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Because of the different measurement focus (current financial resources versus total economic resources), a reconciliation of the governmental fund Balance Sheet to the government-wide Statement of Net Position and a reconciliation of the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances to the government-wide Statement of Activities is provided (see pages 16 and 18) to facilitate the comparison between governmental funds and governmental activities. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (bonds and others) into the Governmental Activities column (in the Government-wide statements).

The CRA reports one (1) individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the CRA general fund.

The CRA adopts an annual budget for its general fund. Budgetary comparison schedules have been provided as required supplementary information to demonstrate budgetary compliance. The basic governmental fund statements can be found on pages 15-18 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-22 of this report.

Other Information

In addition to the financial statements and notes, budgetary comparisons can be found on pages 23-24 of this report.

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the CRA, assets exceeded liabilities by \$2,772,120 at the close of the fiscal year ended September 30, 2024.

A portion of the CRA's net position, \$654,432 represents resources subjected to external restrictions on how they may be used.

The largest portion of the CRA's net position (\$2,117,688 or 76.39%) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment), less any related outstanding debt used to acquire those assets. The CRA uses these capital assets to provide services within the district;

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

consequently, these assets are not available for future spending. Albeit the CRA has no outstanding debt at the end of the fiscal year, any of the CRA's investment in its capital assets would be reported net of any related debt since the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Reported below is a condensed Statement of Net Position to demonstrate the changes from year to year. For more detailed information, see the Statement of Net Position on page 13.

**Community Redevelopment Agency
of the City of Alachua
Statement of Net Position
As of September 30, 2024 and 2023**

	Governmental Activities		Total % Change
	2024	2023	2023-2024
Current Assets and Other Assets	\$ 736,744	\$ 463,353	59.00%
Capital Assets	2,117,688	2,198,905	-3.69%
Total Assets	2,854,432	2,662,258	7.22%
Long-Term Liabilities Outstanding	-	-	0.00%
Other Liabilities	82,312	26,695	208.34%
Total Liabilities	82,312	26,695	208.34%
Net Position			
Net Investment in Capital Assets	2,117,688	2,198,905	-3.69%
Restricted	654,432	436,658	49.87%
Total Net Position	\$ 2,772,120	\$ 2,635,563	5.18%

Normal Impacts

There are six (6) basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

- Net Results of Activities: will impact (increase/decrease) current assets and liabilities, and unrestricted net position.
- Borrowing of Capital: will increase current assets and long-term debt.
- Spending Borrowed Proceeds on New Capital: will reduce current assets and increase capital assets with a secondary impact being that an increase in invested capital assets, and an increase in related net debt will not change the net investment in capital assets.

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

- Spending of Non-Borrowed Current Assets on New Capital: will reduce current assets, increase capital assets, reduce unrestricted net position, and increase net investment in capital assets.
- Principal Payment on Debt: will reduce current assets and long-term debt and increase net investment in capital assets.
- Reduction of Capital Assets through Depreciation: will reduce net investment in capital assets.

**Community Redevelopment Agency
of the City of Alachua
Changes in Net Position
As of September 30, 2024 and 2023**

	Governmental Activities		Totals % Change
	2024	2023	2024-2023
<u>Revenues:</u>			
General Revenues:			
Intergovernmental	\$ 617,647	\$ 1,089,542	-43.31%
Other	32,056	36,529	-12.25%
Total Revenues	<u>649,703</u>	<u>1,126,071</u>	-42.30%
<u>Expenses:</u>			
Economic Environment	513,146	390,541	31.39%
Interest on Long-Term Debt	-	1,629	-100.00%
Total Expenses	<u>513,146</u>	<u>392,170</u>	30.85%
Increase (Decrease) in Net Position	136,557	733,901	-81.39%
Net Position - Beginning	<u>2,635,563</u>	<u>1,901,662</u>	38.59%
Net Position - Ending	<u>\$ 2,772,120</u>	<u>\$ 2,635,563</u>	5.18%

Government-wide Net Position

The CRA's total net position at the end of fiscal year 2024 improved by \$136,557 resulting from unspent planned expenditures related to capital projects during the fiscal year.

Governmental Activities

The CRA's net position within governmental activities increased by \$136,557 during fiscal year 2024 due to unspent planned expenses related to capital projects during the fiscal year.

Major changes in revenues were caused by the following:

- For the fiscal year ended September 30, 2024, intergovernmental revenue decreased by \$471,895, primarily from a \$150,000 grant, and an intergovernmental contribution to the district by the City of Alachua in the prior year.

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

Major changes in expenditures were caused by the following:

- Expenditures for governmental activities experienced an increase of \$120,976. This increase was, primarily, the result of additional operating expenditures related to increase of salaries, contractual services, and depreciation.

Fund Financial Analysis

The CRA uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The primary purpose of the CRA's *governmental fund* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the CRA's financing requirements. In particular, *assigned and unassigned fund balance* may serve as a useful measure of a government's net resources, available for spending, at the end of the fiscal year.

As of the end of fiscal year 2024, the CRA's governmental fund reported an ending fund balance of \$656,319 an increase of \$217,537 in comparison to the prior year.

CRA Budgetary Highlights with Variances

The CRA Budget was adopted at \$828,822 for the fiscal year 2024. No budget amendments to this budget amount were made.

General Fund Actual Results Highlights with Variances

At September 30, 2024, the CRA's General Fund experienced a positive variance between its final operating revenue budget and actual operating revenue in the amount of \$13,619. This was due primarily to intergovernmental revenue related to grant reimbursement award for billboard advertising. The CRA's General Fund experienced a positive variance between its final operating expenditure budget and actual operating expenditures of \$396,656. This was primarily due to lower operating and capital expenses than projected.

Capital Asset and Debt Administration

The CRA's capital assets for its governmental activities as of September 30, 2024, totaled \$2.12 million (net of accumulated depreciation), and includes land, buildings, improvements other than buildings, equipment, infrastructure, and construction in progress.

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

**Community Redevelopment Agency
of the City of Alachua
Capital Assets
As of September 30, 2024 and 2023**

	Governmental Activities		Total % Change
	2024	2023	2023-2024
Land	\$ 108,981	\$ 108,981	0.0%
Buildings	40,658	40,658	0.0%
Improvements Other Than Buildings	2,548,989	2,548,989	0.0%
Furniture, Fixtures, and Equipment	3,602	5,958	-39.5%
Construction in Progress	24,190	-	0.0%
Less: Accumulated Depreciation	(608,732)	(505,681)	20.4%
Total Assets	\$ 2,117,688	\$ 2,198,905	-3.7%

The CRA continues to focus on expanding the economic growth of the district by maintaining its current infrastructure capabilities.

Major capital asset events during the current fiscal year were primarily related to designs for Theater Park renovation and surveying and appraisal services for a future Main Street sign. CRA capital expenditures for the fiscal year were \$24,190. This amount was \$237,685 less than the budgeted capital amount of \$261,875.

Additional information on the CRA's capital assets can be found in Note 3 starting on page 22 of this report.

Long-term Debt

At the end of fiscal year 2024, the CRA had no outstanding long-term debt. The CRA's debt that was retired during the previous fiscal year represented a note that was secured by tax increment revenue.

The CRA, as a component unit of the City of Alachua, shares the same credit rating. During this fiscal year, the City of Alachua's credit rating was upgraded by Moody's Investor Service from Aa3 to Aa2.

Economic Factors and Next Year's Budgets and Rates

- Fiscal year 2024 tax increment value based on 1987 overall district property valuation of \$6,295,700.
- Fiscal year 2024 increment revenue based on City of Alachua and Alachua County millage rates of 5.9500 and 7.6414 mills, respectively.

**COMMUNITY REDEVELOPMENT AGENCY
OF THE CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024**

- The unemployment rate for the Gainesville MSA was 3.5%, which includes the City of Alachua. This is a 16.67% increase from the previous fiscal year's rate of 3.0%.
- The final certified overall value of property within the CRA increased to \$53.0 million, representing an increase of 5.58% from the prior year value of \$50.2 million.
- During the current fiscal year, tax increment revenues totaled \$603,666, representing an increase of 9.90%.
- Next fiscal year increment revenue is based on City of Alachua and Alachua County millage rates of 5.9500 and 7.6180 mills, respectively.

Requests for Information

This financial report is designed to present users with a general overview of the CRA's finances and to demonstrate the CRA's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact Finance and Administrative Services, P.O. Box 9, Alachua, Florida, 32616-0009. Additional information can be found on our website: www.cityofalachua.com.

FINANCIAL STATEMENTS

**COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Assets

Cash and Cash Equivalents	\$ 728,722
Due from Other Governments	1,796
Inventory	4,961
Prepaid Items	1,265
Capital Assets Not Being Depreciated:	
Land	108,981
Construction in Progress	24,190
Depreciable Capital Assets, Net	<u>1,984,517</u>

Total Assets	<u><u>2,854,432</u></u>
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Liabilities

Accounts Payable	28,843
Due to City	45,546
Other Accrued Liabilities	<u>7,923</u>

Total Liabilities	<u>82,312</u>
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Net Position

Net Investment in Capital Assets	2,117,688
Restricted for Redevelopment Projects	<u>654,432</u>

Total Net Position	<u><u>\$ 2,772,120</u></u>
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See accompanying notes.

**COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2024**

		Net Revenue (Expense) and Changes in Net Position
	Expenses	Total Governmental Activities
Functions		
Governmental Activities:		
Economic Environment	\$ 513,146	\$ (513,146)
Total Governmental Activities	<u>\$ 513,146</u>	<u>(513,146)</u>
General Revenues:		
Tax Increment Revenues		603,668
Intergovernmental Revenue		13,979
Investment and Other Income		<u>32,056</u>
Total General Revenues		<u>649,703</u>
Change in Net Position		136,557
Net Position, Beginning of Year		<u>2,635,563</u>
Net Position, End of Year		<u>\$ 2,772,120</u>

See accompanying notes.

**COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA
BALANCE SHEET
SEPTEMBER 30, 2024**

Assets	General Fund
Cash and Cash Equivalents	\$ 728,722
Due from Other Governments	1,796
Inventory	4,961
Prepaid Items	1,265
Total Assets	736,744
 Liabilities and Fund Balance	
 Liabilities	
Accounts Payable	28,843
Other Accrued Liabilities	7,923
Due to City	43,659
Total Liabilities	80,425
 Fund Balance	
Non-Spendable:	
Prepays	1,265
Inventory	4,961
Restricted for:	
Economic Environment	650,093
Total Fund Balance	656,319
 Total Liabilities and Fund Balance	 \$ 736,744

See accompanying notes.

**COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund Balance - Total Governmental Funds	\$	656,319
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Capital assets reported for governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

Cost of Assets		2,726,420
(Accumulated Depreciation)		(608,732)

Long-term liabilities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Long-term liabilities at year-end consist of:

Due to City		(1,887)
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Net Position of Governmental Activities	\$	2,772,120
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See accompanying notes.

**COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED SEPTEMBER 30, 2024**

	<u>General Fund</u>
Revenues	
Tax Increment Revenues	\$ 603,668
Intergovernmental Revenue	13,979
Investment and Other Income	<u>32,056</u>
Total Revenues	<u>649,703</u>
 Expenditures	
Economic Environment:	
Personal Services	96,414
Operating Expenses	311,562
Capital Outlay	<u>24,190</u>
(Total Expenditures)	<u>(432,166)</u>
 Net Change in Fund Balance	 217,537
 Fund Balance, Beginning of Year	 <u>438,782</u>
 Fund Balance, End of Year	 <u><u>\$ 656,319</u></u>

See accompanying notes.

**COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Net Change in Fund Balance - Total Governmental Funds	\$	217,537
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**Amounts Reported for Governmental Activities in the Statement of
Activities are Different Because:**

Governmental funds report capital outlays as expenditures.
However, in the statement of activities, the cost of those assets
is depreciated over their estimated useful lives and reported as
depreciation expense:

Expenditures for Capital Assets		24,190
Depreciation Expense		(105,407)

Some expenses reported in the statement of activities do not
require the use of current financial resources and, therefore,
are not reported as expenditures in governmental funds.

Change in Due to City Liability		237
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Change in Net Position of Governmental Activities	\$	136,557
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See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024
COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

In 1982, the Community Redevelopment Agency (the CRA) was established by the City of Alachua, Florida (the City) pursuant to Ordinance 82-5 to carry out the community redevelopment purposes of Florida Statute, Chapter 163. Subsequent amendments were made to the CRA through Ordinances 98-4, 98-24, 99-03, and 13-07. The City Commission serves as the CRA Board and the City maintains operational responsibility for the CRA's activity. Although legally separate, the CRA is appropriately blended as a governmental fund type component unit into the primary government of the City.

The accounting policies of the CRA conform to accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the governmental activities of the CRA. The government-wide focus is more on the sustainability of the CRA as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The fund financial statements focus on short-term results of operations and financing decisions at a specific fund level. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given functional category are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category. Program revenues include operating and capital grants and contributions.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The basic financial statements consist of the government-wide financial statements and fund financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Tax increment financing from property taxes are recognized as revenue in the year when levied for. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources are generally included on their balance sheet. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide governmental activities column, a reconciliation is sometimes necessary to explain the adjustments needed to reconcile the fund based financial statements to the governmental activities column of the government-wide presentation.

The CRA's operating statements present sources (revenue and financing sources) and uses (expenditures and other financing uses) of available spendable resources during the period. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024
COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA

are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CRA considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except for debt service expenditures, which are recognized when due.

Tax increment financing revenue and associated interest with the current fiscal period are both considered to be measurable and have been recognized as revenues of the current fiscal year, if available.

When both restricted and unrestricted resources are available for use, it is the CRA's policy to use restricted resources first, and then unrestricted resources as they are needed.

The CRA reports the general fund as a major governmental fund. The general fund is used to account for all financial resources received by the CRA. The general fund serves as the primary operating fund of the CRA. The CRA does not have any non-major funds.

Assets, Liabilities, and Net Position

Deposits and Investments: The CRA's cash and cash equivalents are considered to be cash on hand, demand deposits, and highly liquid instruments with original maturities of three months or less from the date of acquisition.

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as qualified public depositories, a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral for their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions providing full insurance for public deposits. The City had deposits only with qualifying institutions as of September 30, 2024.

Capital Assets: Capital assets include land, buildings, and building improvements titled within the designated redevelopment area.

Capital assets titled to the CRA are reported in governmental activities in the government-wide financial statements. The CRA utilizes the City's capitalization policy and capitalizes assets with a cost in excess of \$5,000 and an estimated life greater than one year. Buildings and building improvements are depreciated using the straight-line method over the asset's estimated useful life, which generally consist of a range between 10-50 years. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized but are expensed as incurred.

Nature and Purpose of Fund Balance: In the fund financial statements, the governmental fund reports fund classifications that comprise a hierarchy based primarily on the extent to which the CRA is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. Amounts that are restricted to specific purposes either by: a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments, or b) imposed by law through

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024
COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA

constitutional provisions or enabling legislation are classified as restricted fund balances. Amounts that can only be used for specific purposes pursuant to constraints imposed by the CRA Board through an ordinance or resolution are classified as committed fund balances. Amounts that are constrained by the CRA's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by the CRA Board or the City Manager. Non-spendable fund balances include amounts that cannot be spent because they are either: a) not in spendable form, or b) legally or contractually required to be maintained intact. Unassigned fund balance represents fund balance that is not restricted, committed, or assigned to specific purposes within the general fund.

Unspent tax increment financing revenues are restricted for future redevelopment projects and are reported as restricted fund balance in the financial statements. Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned to specific purposes within the general fund.

Compensation Costs: The CRA has no employees of its own. Instead, the CRA reimburses the City for the portion of salaries and benefits attributable to CRA activities based on the estimated time spent on those activities as projected during the annual budget process. Any long-term payroll and benefit liabilities, such as compensated absences, other postemployment benefits, or pension liabilities, are reported on the City's financial statements.

Net Position: The government-wide statements utilized a net position presentation. Net investment in capital assets is that portion of net position that relates to the CRA's capital assets reduced by accumulated depreciation. Restricted net position is unspent tax increment financing revenues that are restricted for future redevelopment projects. Unrestricted net position represents the net position of the CRA that is not restricted for any project or purpose.

Use of Estimates: The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Risk Management: The CRA is adequately insured for general liability and directors and officers insurance through the purchase of a commercial insurance policy. The amount of settlements has not exceeded insurance coverage in any of the past three years.

Note 2 - Cash, Cash Equivalents, and Investments

Deposits

At September 30, 2024, the carrying amount of the CRA's cash deposits was \$728,722. All of the City's cash deposits are held in banks that qualify as a public depository under the *Florida Security for Public Deposits Act* (the Act) as required by Chapter 280, Florida Statutes. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository's collateral pledged level. The pledging level may range from 25% to 125% depending upon the depository's financial condition and

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024
COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA

establishment period. All collateral must be deposited with an approved financial institution. In event of default by a qualified public depository, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and, if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. Therefore, all cash and time deposits held by banks are fully insured and collateralized.

Note 3 - Capital Assets

Capital asset activity for the year ended September 30, 2024 follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 108,981	\$ -	\$ -	\$ 108,981
Construction in Progress	-	24,190	-	24,190
Total Capital Assets Not Being Depreciated	<u>108,981</u>	<u>24,190</u>	<u>-</u>	<u>133,171</u>
Capital Assets Being Depreciated:				
Building	40,658	-	-	40,658
Improvements Other Than Buildings	2,548,989	-	-	2,548,989
Equipment	5,958	-	(2,356)	3,602
Total Capital Assets Being Depreciated	<u>2,595,605</u>	<u>-</u>	<u>(2,356)</u>	<u>2,593,249</u>
Less Accumulated Depreciation:				
Building	(17,790)	(2,097)	-	(19,887)
Improvements Other Than Buildings	(482,714)	(103,130)	-	(585,844)
Equipment	(5,177)	(180)	2,356	(3,001)
Total Accumulated Depreciation	<u>(505,681)</u>	<u>(105,407)</u>	<u>2,356</u>	<u>(608,732)</u>
Total Capital Assets Being Depreciated	<u>2,089,924</u>	<u>(105,407)</u>	<u>-</u>	<u>1,984,517</u>
Total Capital Assets, Net	<u><u>\$ 2,198,905</u></u>	<u><u>\$ (81,217)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,117,688</u></u>

Depreciation expense in the amount of \$105,407 was charged to the economic environment function in the statement of activities.

Note 4 - Tax-Increment Financing Revenue

The CRA is primarily funded through tax-increment financing revenue. This revenue is computed by applying the operating tax for Alachua County (the County) and the City multiplied by 95% of the increased value of property in the CRA over the base property value. The City and County are required to fund this amount annually without regard to tax collections or other obligations.

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

REQUIRED SUPPLEMENTARY INFORMATION
COMMUNITY REDEVELOPMENT AGENCY
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET TO ACTUAL (BUDGETARY BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024
CITY OF ALACHUA

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Tax Increment Revenues	\$ 604,084	\$ 604,084	\$ 603,668	\$ (416)
Intergovernmental Revenue	-	-	13,979	13,979
Miscellaneous	32,000	32,000	32,056	56
Total Revenues	636,084	636,084	649,703	13,619
Expenditures				
Economic Environment:				
Personal Services	126,713	126,713	96,414	30,299
Operating Expenses	395,234	395,234	311,562	83,672
Grants and Aid	25,000	25,000	-	25,000
Total Economic Environment:	546,947	546,947	407,976	138,971
Capital Outlay	261,875	261,875	24,190	237,685
Reserve for Contingency	20,000	20,000	-	20,000
(Total Expenditures)	(828,822)	(828,822)	(432,166)	396,656
Net Change in Fund Balance	(192,738)	(192,738)	217,537	410,275
Fund Balance, Beginning of Year	192,738	192,738	438,782	246,044
Fund Balance, End of Year	\$ -	\$ -	\$ 656,319	\$ 656,319

See note to required supplementary information.

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024
COMMUNITY REDEVELOPMENT AGENCY
CITY OF ALACHUA, FLORIDA

Note 1 - Budgetary Procedures and Budgetary Accounting

The Community Redevelopment Agency (CRA) adheres to the following procedures in establishing the budgetary data reflected in the accompanying financial statements:

The CRA's budget is first adopted by the CRA's Board and is then presented to the City of Alachua, Florida (the City) Commission for ratification prior to September 30. The City Commission serves as the CRA and governing board. The CRA receives recommendations from an appointed five-member advisory board.

Budget oversight rests with the Planning and Community Development Department. There were no budget amendments affecting the CRA during the fiscal year.

OTHER REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Community Redevelopment Agency (the CRA), a component unit of the City of Alachua, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements, and have issued our report thereon dated March 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CRA's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

March 27, 2025
Gainesville, Florida

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES – INVESTMENT OF PUBLIC FUNDS**

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

We have examined the Community Redevelopment Agency's (the CRA) compliance with Section 218.415, Florida Statutes, as of and for the year ended September 30, 2024. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination of the CRA's compliance with specified requirements.

In our opinion, the CRA complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies and pass-through entities, the CRA Board members, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

March 27, 2025
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 163.387(6) AND (7), FLORIDA STATUTES

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

We have examined the Community Redevelopment Agency's (the CRA) compliance with Section 163.387(6) and (7), Florida Statutes, as of and for the year ended September 30, 2024, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination of the CRA's compliance with specified requirements.

In our opinion, the CRA complied, in all material respects, with Section 163.387(6) and (7), Florida Statutes, for the year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies and pass-through entities, the CRA Board members, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

March 27, 2025
Gainesville, Florida

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MANAGEMENT LETTER

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

Report on the Financial Statements

We have audited the financial statements of the Community Redevelopment Agency (the CRA), a component unit of the City of Alachua, Florida, as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March 27, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Reports on an examination conducted in accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in that report, which is dated March 27, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. No such findings were noted in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This is disclosed in Note 1 of the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the CRA did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

MANAGEMENT LETTER

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the CRA. It is management's responsibility to monitor the CRA's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, the CRA must state whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the CRA's geographical boundaries during the fiscal year under audit. Management affirms the following program administrators operated PACE programs within the CRA's geographic boundaries during the year ended September 30, 2024:

- Ygrene Energy Fund Florida LLC
6403 Blue Lagoon Drive
Suite 400
Miami, Florida 33126
Customer.care@ygrene.com
866-634-1358
- Florida PACE Funding Agency
6650 Professional Parkway
Suite 102
Sarasota, Florida 34240
Info@FloridaPACE.gov
850-400-7223

Special District Component Unit

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special agency that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the CRA reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

MANAGEMENT LETTER

- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year as 0.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$0.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$0.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, and the Board of Directors and management of the CRA, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

March 27, 2025
Gainesville, Florida

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

We have audited the financial statements of the governmental activities and the major fund of the Community Redevelopment Agency (the CRA), a component unit of the City of Alachua, Florida (the City), for the year ended September 30, 2024. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated August 12, 2021, and in our required auditor's communication letter to you dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit:

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the CRA are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the CRA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We did not identify any particularly sensitive estimates in the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements have been identified.

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To the Downtown Redevelopment Trust Board
Community Redevelopment Agency
City of Alachua, Florida

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 27, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the CRA's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the CRA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

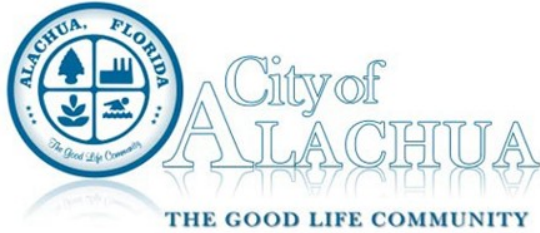
We applied certain limited procedures to the required supplementary information (RSI) as identified in the table of contents of the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the CRA and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

March 27, 2025
Gainesville, Florida



Commission Agenda Item

MEETING DATE: April 7, 2025

SUBJECT: Staff Updates

PREPARED BY: Susan King

RECOMMENDED ACTION:

Receive Updates

Summary

Theatre Park Refresh Project

RFB 2025-010R Theatre Park Project went out to bid on February 27, 2025. Request for bid closed on Monday, March 31, 2025, at 3:00 pm. All bids received are under review and consideration for award.

T-Mobile Hometown Grant

The City of Alachua has been awarded \$50,000 for the Theatre Park Beautification project. Alachua was one of the 25 Hometown Grant recipients chosen from a pool of 600 applicants from across the United States. T-Mobile spearheaded the Hometown Grant Program in April 2021 to support local development projects in small towns and rural communities across the country.

The purpose of the Theatre Park Project is to revitalize the downtown pocket park located in the heart of Alachua's historic district. The goal is to create a vibrant community gathering space and an outdoor venue for cultural events and performances. The T-Mobile Hometown Grant will cover the costs of new landscaping, shade trees, hardscaping, seating areas, accent lighting and free public WIFI.

CRA Annual Report Summary for Fiscal Year 2023-2024

Staff has prepared the Alachua CRA Annual Report Summary for Fiscal Year 2023-2024. Both the FY 23-24 Annual Report and complete audit report of the Alachua CRA redevelopment trust fund must be published online and sent to taxing entities by March 31, 2025. Per Section 163.371 of the Florida Statutes, the CRA Annual Report must include the following:

1. The total number of projects started and completed with the estimated cost of each project;
2. Total expenditures from the redevelopment trust fund;
3. Originally assessed real property values within the CRA on the day the agency was

created;

4. Total assessed real property values of the property within the boundaries of the CRA as of January 1 of the reporting year; and
5. Total amount expended on affordable housing for low-income and middle-income residents.

The FY 23-24 Annual Report highlights the Alachua CRA's activities and achievements from October 1, 2023, through September 30, 2024, and includes a summary describing to what extent the CRA has achieved the goals set out in its community redevelopment plan.

Main Street Lighting Project Update

- 36 grapevine light balls will be installed on four large Bradford Pear trees in front of the Alachua Women's Club. The installation is planned for the second week of April.
- Perimeter or roofline lighting will be installed on buildings located on the west side of Main Street between NW 150th Avenue and NW 148th Place. Staff is awaiting signed license agreements from the building owners before moving forward on the project.

Mardi Gras Masquerade Party

The Mardi Gras Masquerade Party, a night of music, dinner and dancing, will be held at the Alachua Women's Club on Saturday, April 12, 2025, from 6 pm to 10 pm. This fundraising event, organized by the Alachua Dream Team, will benefit the *American Cancer Society 2025 North Florida Relay for Life*. General admission tickets are \$35 each. Sponsor tables with 8 tickets are available for \$500.

Time-Limited Parking Update

- Staff has submitted a sign permit application for six 2-hour parking signs that will be installed on the west side of Main Street between NW 150th Avenue and the area north of the Alachua Chamber of Commerce and Alachua Today. Upon approval, the signage will be ordered and installed in the six large landscape beds.
- Staff will be sending the "courtesy notification letter" regarding the 2-hour parking to Main Street businesses, building owners and residents in the third week of April.
- Staff is presenting a proposed ordinance amendment as an attachment for review, consideration and approval.

Updates on CRA Upgrade and Improvement Projects

1. Sidewalks and crosswalks in the business district between the corner of NW 150th Ave down to Alachua Chamber and Alachua Today have been pressure washed.
2. Landscape beds on Main Street and near the post office on NW 152nd Lane will be refurbished with new plantings. This project will be included in the Great American

Cleanup to be held on Saturday, May 3, 2025.

3. Staff is scheduling the removal of the Spanish moss on trees in the CRA, including the larger trees on Main Street and trees of various sizes on the side streets.
4. Staff is awaiting quotes for the installation of a new irrigation system in the city's landscape beds on NW 147th Drive in front of the Rolling Oaks Plaza in the Towne Centre.
5. Other upcoming projects include: mulch application, stormwater water system inspection, dead tree removal, sidewalk repair, and landscape removal and replacement in the Towne Centre area.

FINANCIAL IMPACT

ADDITIONAL FINANCIAL INFORMATION

ATTACHMENTS

1. FY 24 Annual Report - Summary
2. Proposed CRA Parking Ordinance



ALACHUA CRA
COMMUNITY REDEVELOPMENT AGENCY



ANNUAL REPORT SUMMARY

- Fiscal Year 2024 -

October 1, 2023 - September 30, 2024



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About the Alachua CRA

Per Section 163.371 of the Florida Statutes, the Alachua CRA must provide an annual report along with a complete audit report of the redevelopment trust fund each fiscal year. This reporting allows for transparency and accountability to better serve the redevelopment area.

An Annual Report must include the following information in two separate documents:

- **Audit** - a stand-alone, independent audit as a separate document
- **Performance Data & Plan Goals & Objectives** - including: 1) total number of projects started and completed with the estimated cost of each project; 2) total expenditures from the redevelopment trust fund; 3) originally assessed real property within the CRA on the day the agency was created; 4) total assessed real property values of the property within the boundaries of the CRA as of January 1 of the reporting year; and 5) total amount expended for affordable housing for low-income and middle-income residents.

This Annual Report highlights the Alachua CRA's activities and achievements in the 2024 Fiscal Year, from October 1, 2023 through September 30, 2024.

COMMUNITY REDEVELOPMENT DISTRICT

256 Acres, including public right-of-ways

466 Parcels; 18 Parcels owned by the City of Alachua

87 Commercial/Industrial Parcels

103 Businesses

286 Dwelling Units

153 Historic buildings (102 contributing & 51 noncontributing)

ASSESSED VALUES - BASE YEAR & CURRENT YEAR

Base Year (1987)	Taxable Value - Taxable Properties	\$6,295,700
Tax Year (2023)	Taxable Value - Taxable Properties	\$53,048,663
Tax Year (2023)	Incremental Value - Taxable Properties	\$46,752,963
Total Expenditures from the Redevelopment Trust Fund		\$432,166

CRA PROJECTS - FY 2023 - 2024

Projects started	24
Projects Completed	18
Total Amount expended for affordable housing	0

About the Alachua CRA

INTRODUCTION

The state of Florida enacted legislation in 1969 (Chapter 163, Part III) that enabled local governments to create areas defined as community redevelopment districts for the purpose of carrying out redevelopment activities under the auspices and direction of a Community Redevelopment Agency (CRA).

DEFINITIONS

- **Redevelopment** consists of any projects or activities within a community redevelopment district to eliminate or prevent blight and rehabilitate or conserve areas in a community.
- **Community Development District** includes areas within a city characterized by blight or insufficiencies, such as the presence of dilapidated structures, a shortage of affordable housing, substandard infrastructure, insufficient roadways and inadequate parking.
- **A Community Redevelopment Agency (CRA)** is a dependent special district in which any future increases in property values are set aside to support economic development and redevelopment projects within that district. A CRA board is created by the local government to direct the agency and administer any activities or projects within the community redevelopment district. Approximately 220 CRAs operate in the state of Florida at this time.
- **The Community Redevelopment Plan** serves as the framework for any redevelopment efforts undertaken by the CRA. The plan addresses the unique needs and insufficiencies in the district, outlines the overall goals, identifies the types of enhancement projects planned for the area, and implements strategies for revitalizing the area.
- **Funding** for redevelopment projects is provided via a mechanism called tax increment financing (TIF). Properties within a community redevelopment district are assessed on a fixed date, deemed “frozen value.” Any increase in property value when compared to the frozen value is additional tax revenue and is considered “increment.” Increment revenue is deposited into the CRA Trust Fund and dedicated to redevelopment efforts in the CRA district. Additional funding may come from redevelopment bonds and grants, land sales or leases, and loans. Increment revenue can be used immediately, saved for a particular project or can be bonded to maximize the funds available. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area and not for general government purposes.

About the Alachua CRA

HISTORY OF THE ALACHUA CRA

The Alachua Community Redevelopment Agency (CRA) was established in 1982 with the goal of reviving a neglected and blighted district encompassing 256 acres, including the historic downtown business district and surrounding area.

The original Alachua Community Redevelopment Plan was adopted in April 1982 by Ordinance 0-82-5. The City of Alachua adopted an amended Community Redevelopment Plan in May of 2000 through Ordinance 0-00-18. The plan was updated in 2013. The provisions of the Plan shall remain in effect and serve as a guide for future redevelopment activities in the Alachua CRA through 2043. The plan must maintain statutory compliance and be consistent with the local Comprehensive Plan.

Since its establishment, the CRA has undertaken or promoted redevelopment and improvement projects with the primary goal of creating a more vibrant, livable and healthy downtown area for all citizens. Examples of CRA projects include: roadway improvements, parking solutions, streetscapes and sidewalks, community parks and open spaces, street tree plantings, recreation areas, and historic restoration. The Alachua CRA created an incentive program in 2018 through matching business facade grants to encourage commercial building owners to make improvements to their own buildings.

ORGANIZATION OF THE ALACHUA CRA

The Alachua City Commission serves as the governing board for the CRA. The Alachua CRA has two staff members - an Executive Director and a CRA Coordinator. A five-member CRA Advisory Board, comprised of key stakeholders such as residents and business owners within the redevelopment area, provides recommendations to the CRA.

CRA Board

Chair:	Gib Coerper
Vice Chair:	Jennifer Blalock
Member:	Shirley Green-Brown
Member:	Edward Potts
Member:	Dayna Miller
City Manager:	Mike DaRoza
Executive Director:	Mike DaRoza
City Attorney:	Marian B. Rush

CRA Advisory Board

Chair:	Rudy Rothseiden
Vice Chair:	Kelly Harris
Member:	Bryan Boukari
Member:	Jovante Hayes
Member:	Rick Robertson
CRA Coordinator:	Susan King
	CityofAlachua.com

About the Alachua CRA

AMENDED COMMUNITY REDEVELOPMENT PLAN

The Amended Community Redevelopment Plan serves as the guiding framework for any redevelopment efforts undertaken by the Alachua CRA. The document addresses the 10 following focus areas to accomplish the CRA mission to rehabilitate, conserve and redevelop areas within the geographical boundaries of the redevelopment area of Alachua.

- Economic Development
- Parks & Open Spaces
- Historic Preservation
- Infrastructure
- Parking
- Streetscapes
- Wayfinding Signage
- Housing
- Marketing
- Public Participation

Present and future redevelopment efforts will particularly concentrate on the following:

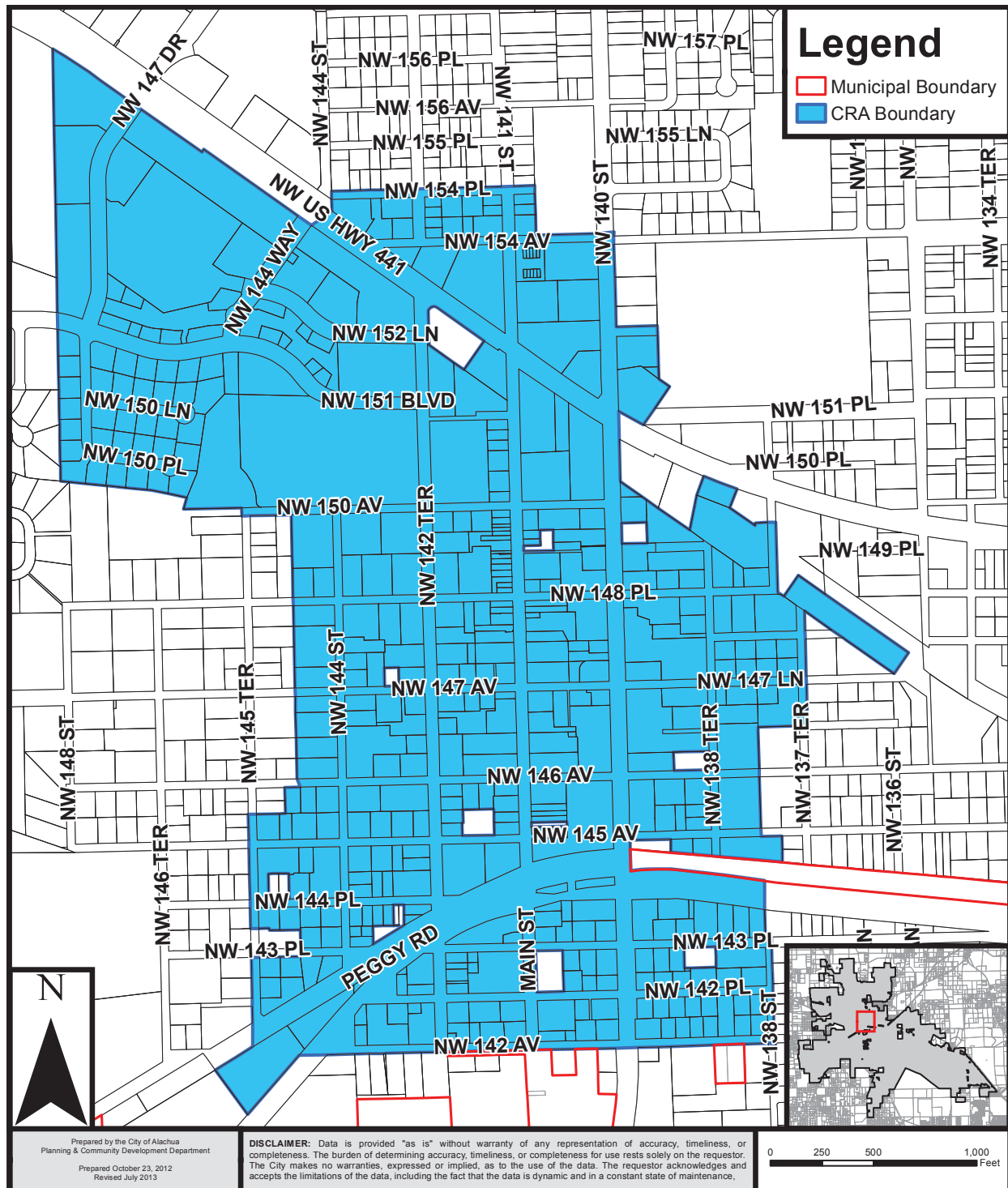
- create a thriving downtown district and attract an eclectic mix of restaurants and shops, and an anchor business, such as a brewery;
- foster the preservation and revitalization of unoccupied, underutilized and/or deteriorating historic buildings in the downtown district; and
- utilize the space to encourage outdoor activities and a sense of community for residents and visitors.

Redevelopment within the CRA district will not impact the residents of the area in terms of relocation, traffic circulation, environmental quality, availability of community facilities and services,



school population, or any other factors affecting the physical and social quality of the neighborhood. The CRA supports the preservation of the existing historic neighborhoods while encouraging the development of affordable housing for senior citizens and low-income and medium-income households.

City of Alachua Community Redevelopment Area



Summary: Performance Data - Plan Goals & Objectives

CRA ACTIVITIES	PROGRESS/STATUS	ESTIMATED EXPENDITURES FOR FY 23-24	PLAN GOALS & OBJECTIVES
Seasonal Decorations & Installation	Completed Ongoing	\$14,547.00	Seasonal decorations enhance the historic downtown area for businesses, residents and visitors, complementing the annual events and festivals on Main Street and within the CRA.
Christmas on Main Street – Annual Tree Lighting	Completed Ongoing	\$8,968.00 (Funded in part by Visit Gainesville, Alachua County)	The annual Tree Lighting event brings thousands of people downtown to celebrate the holiday season. The event, a collaboration between the Alachua CRA, the City of Alachua and the Alachua Chamber of Commerce, included: carriage rides; Santa visits with complimentary photos; miniature train; children's chorus; Alachua Children's Theatre; live music; bounce house; and 25 holiday activity stations. An estimated 2,200 people attended the event.
Holiday Nights	Completed	\$600.00	Holiday Nights was a collaboration among Main Street businesses to continue holiday activities in December to promote patronage for downtown businesses. The CRA provided support by continuing Santa Visits at the Good Life Station and Alachua Children's Theatre performances in Theatre Park.
Towne Centre Beautification	Completed Ongoing	Grant funded	The Towne Centre Refresh Project was part of the annual Great American Cleanup. A team of volunteers organized by CRA staff planted 155 plants and 3 crepe myrtle trees in 3 landscape beds on NW 152 nd Lane.
CRA Landscape Upgrades & Improvements	Completed Ongoing	\$129,186.00	The priority of the Alachua CRA is to maintain the aesthetic appeal of the redevelopment district. Landscape upgrades and improvements throughout the CRA are an important part of the ongoing streetscapes and beautification program.
Promotional Activities & Event Sponsorships	Completed Ongoing	\$2,771.00	The Alachua CRA uses I-75 billboard aprons and media to promote Main Street Alachua and special events in the downtown district and CRA. Additionally, the Alachua CRA provides support and co-sponsors special events to attract people to the historic downtown district and boost patronage for local businesses.
Downtown Sidewalk Repair	Completed	\$1,890.00	CRA staff scheduled sidewalk repairs and paver replacement at two locations on Main Street.

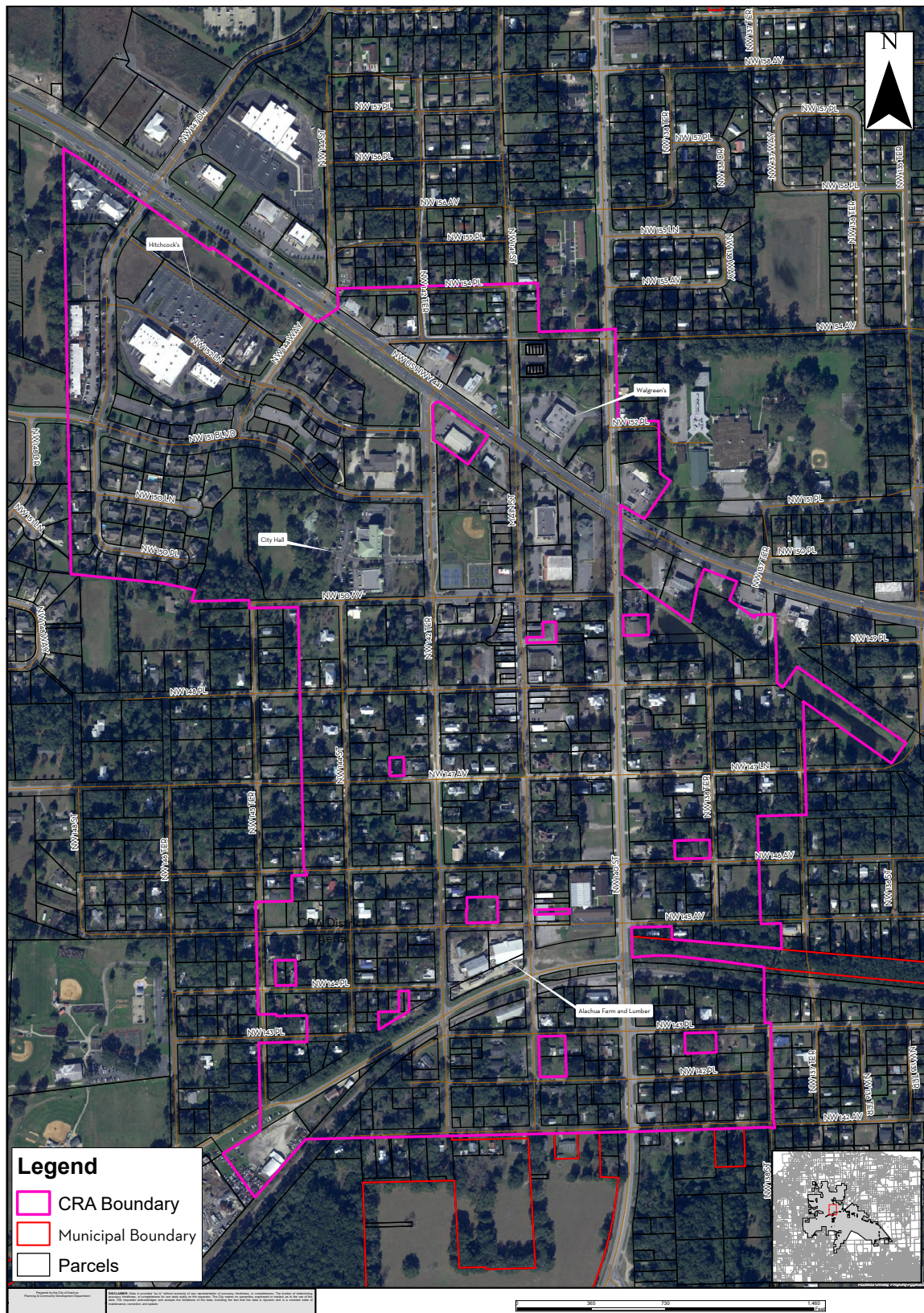
Summary: Performance Data - Plan Goals & Objectives

CRA PROJECTS & ACTIVITIES	PROGRESS/STATUS	ESTIMATED EXPENDITURES FOR FY 23-24	PLAN GOALS & OBJECTIVES
I-75 Billboards to Promote the Downtown Historic District	Completed Ongoing	\$27,130.00 (Funded in part by Visit Gainesville, Alachua County)	3 billboards were redesigned and installed on I-75, both north and south of Alachua's 399 exit. The purpose was to highlight Alachua's historic downtown and promote the "Shop, Dine & Stroll" theme to boost patronage for downtown businesses.
Downtown 5-Year Action Plan	Completed	0	This Duke Energy Foundation grant-funded project (FY 22-23), implemented by Downtown Strategies, was completed in the Spring of FY 23-24. The deliverables included: Strategic Visioning Workshop; stakeholder input session; electronic community survey; a full demographic market analysis; and Downtown 5-Year Action Plan. The Action Plan focused on four areas: policy and administration; design; tourism and promotion; and economic vitality.
Replacement Street Lamp Poles	Planning phase	0	Three decorative street lamp replacement poles will be installed on Main Street. This project is scheduled for completion in FY 24-25.
Business Façade Grant	Completed Ongoing	\$8,232	One façade grant was awarded in FY 23-24 to Optimal Vending Systems/Good Life Station to upgrade multiple facades of a historic building located at 14933 Main Street. Several other businesses and building owners are working with CRA staff on façade grant applications to be submitted for consideration in FY 24-25.
Theatre Park Refresh Project	Design phase Ongoing	\$19,740.00	The CRA contracted with Monarch Design Group to complete the design development of Theatre Park including proposed enhancements to accommodate special events and small performances. The Theatre Park Refresh Project has been budgeted as a capital project for FY 24-25.
Downtown Walking Guide	Planning/development phase	0	The project will involve updating the Walking Guide brochure and map, which were designed and produced in 2019. Staff has proposed incorporating a walking guide app and QR codes. The project has been postponed until FY 25-26.
Main Street Lighting Project	Planning phase	0	Staff explored various accent lighting options to illuminate downtown and create enchanting year-round light displays. Phase I of the Main Street Lighting Project is scheduled for completion in FY 24-25.

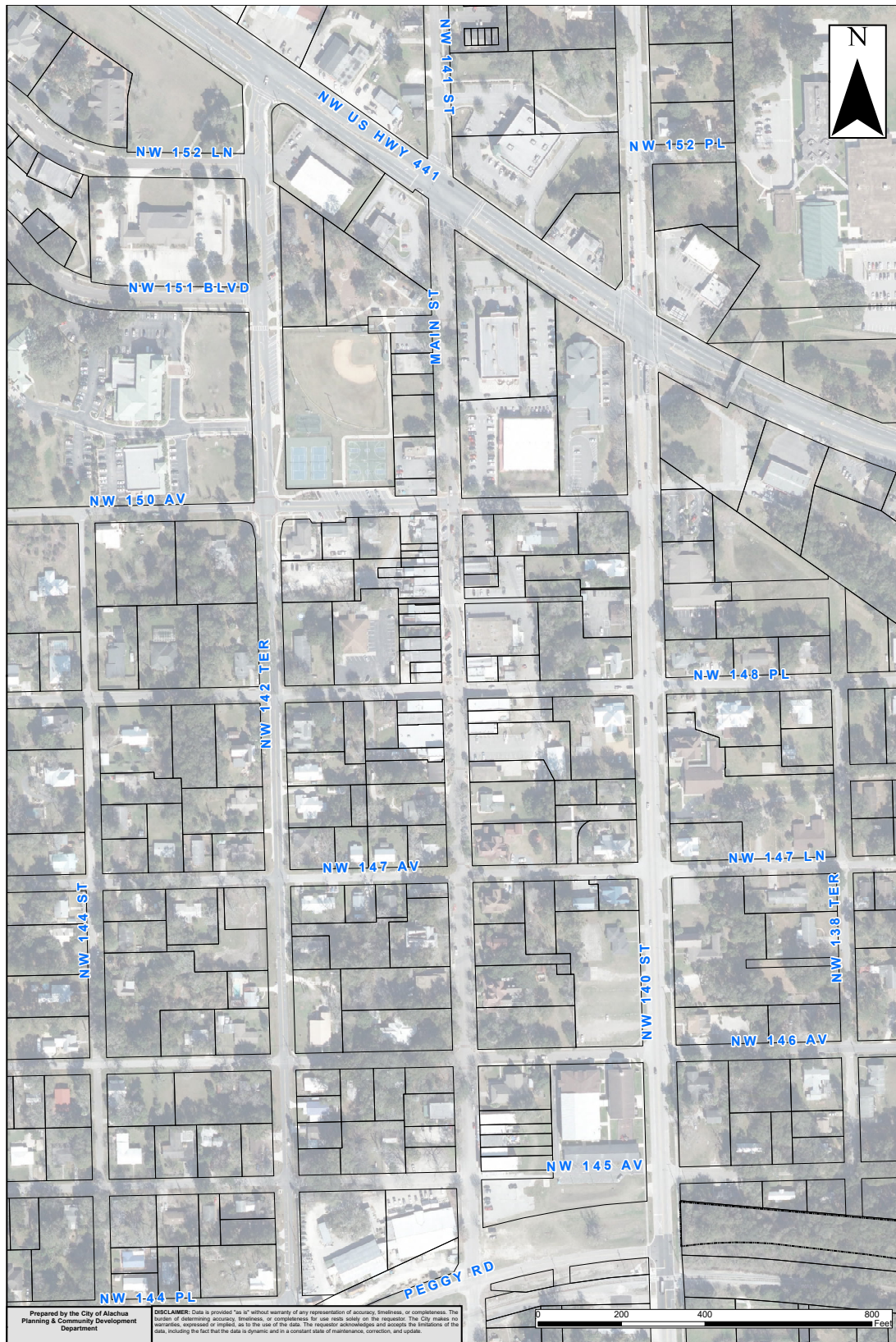
Summary: Performance Data - Plan Goals & Objectives

CRA PROJECTS & ACTIVITIES	PROGRESS/STATUS	ESTIMATED EXPENDITURES FOR FY 23-24	PLAN GOALS & OBJECTIVES
Gateway Sign with Electronic Message Board	Planning/development phase	0	A gateway sign was budgeted as a capital project in FY 23-24 and carried over to FY 24-25. ThemeWorks was selected to handle the design development, engineering, fabrication and installation. The gateway sign design will be based on the original concept art created by CHW in the City of Alachua Wayfinding Master Plan.
Land Acquisition Expenses for Gateway Sign Lot	Completed Ongoing	\$4,450.00	Staff worked on securing land rights for the installation of a gateway sign at the SE corner of US-441 and Main Street. Both a survey and an appraisal were completed.
National Register Signage for Downtown Historic District	Completed	0	The historical marker for the City of Alachua Downtown Historic District, funded by a William G. Pomeroy Foundation grant in FY 22-23, was installed at the corner of Main Street and NW 150 th Ave.
Interpretive Kiosk for Downtown	Planning phase	0	The interpretive signage project to showcase Main Street Alachua's unique history has been postponed to FY 25-26.
Fall Replacement Banners	Completed	\$9,068.00	Staff ordered 150 Fall street pole banners to replace those that were worn, torn or faded.
Vine and Moss Removal in Downtown Area	Completed	\$12,182.00	Staff arranged for the removal of vines from the old brick walls of Theatre Park and moss from 56 young Bradford Pear trees on Main Street.
Placer.ai	Completed	\$15,000	Staff contracted with Placer.ai, an advanced location analytics platform that collects geolocation and proximity data from mobile devices. The purpose was to gather data on downtown visitation, trends and demographics; measure the success of signature events on Main Street; and gain insights into attracting and retaining businesses.
Visit Florida	Completed Ongoing	\$475.00 Annual Membership	The Visit Florida membership benefits include an Alachua city page, a business listing in the annual <u>Official Florida Vacation Guide</u> and free business listings for both existing and new downtown and CRA businesses.
Street Lamp Pole Painting Project	Completed	\$11,975.00	10 decorative light poles in the CRA were refinished.
Street Lamp Globe Replacement for the Downtown Area	Completed	\$538.00	6 additional replacement globes were installed on Main Street and side streets within the CRA.

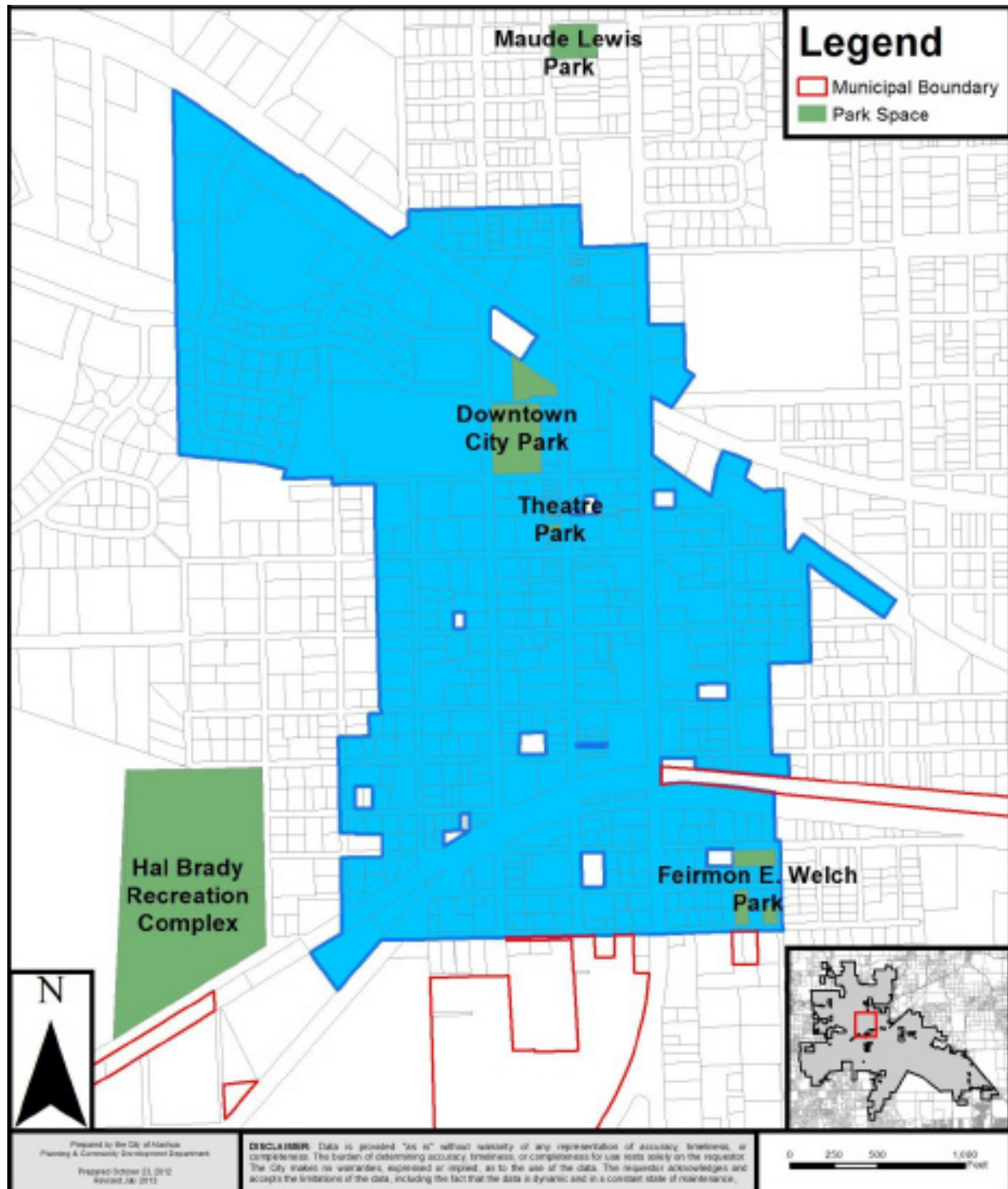
Alachua CRA Map with District Boundary



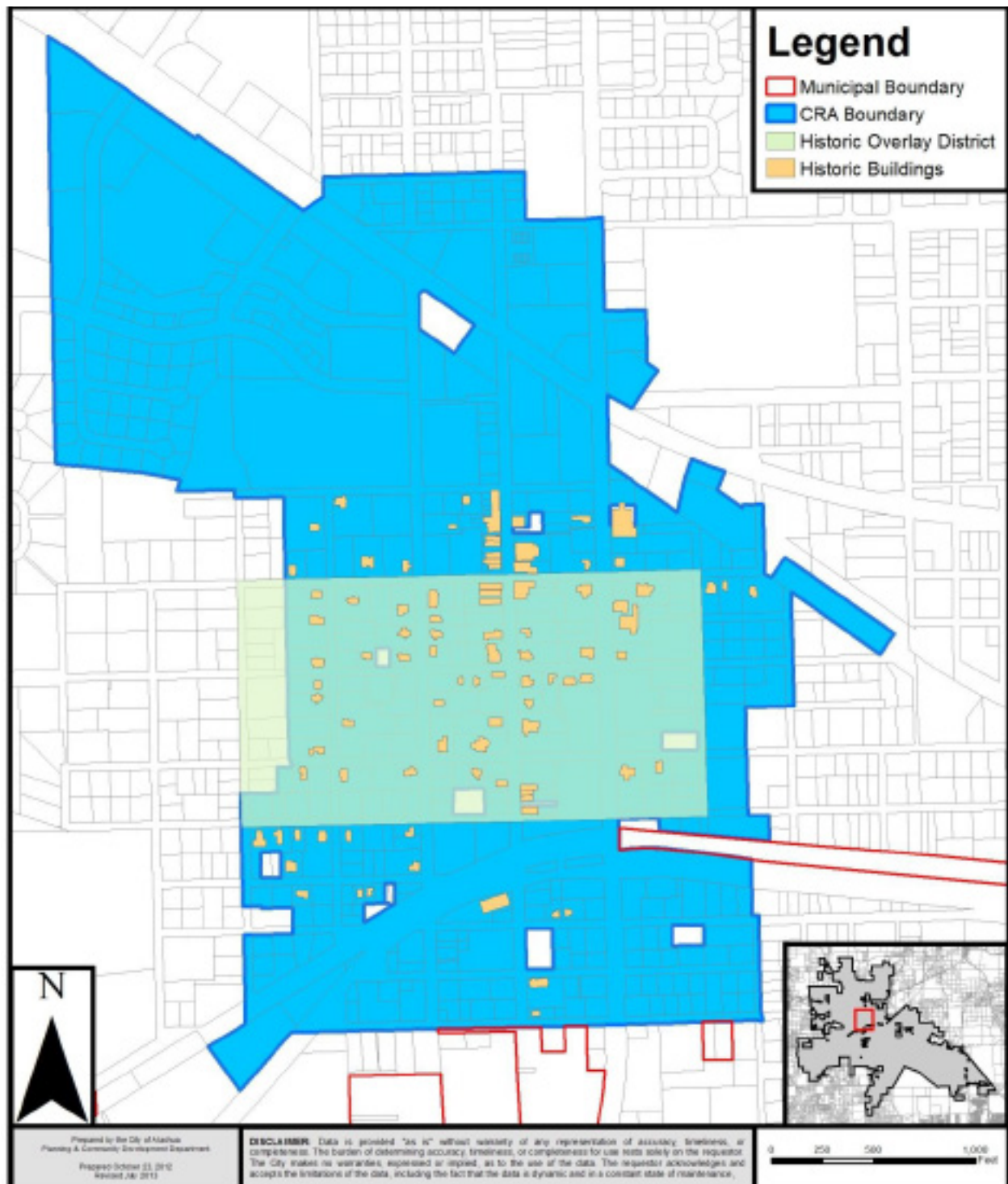
Alachua CRA - Existing Street Layout



Alachua CRA - Parks & Open Spaces



Historic Overlay District & Historic Buildings



ORDINANCE 25-XX

AN ORDINANCE OF THE CITY OF ALACHUA, FLORIDA RELATING TO THE REGULATION OF STOPPING, STANDING, AND PARKING OF VEHICLES; AMENDING CHAPTER 36 OF THE CITY OF ALACHUA CODE OF ORDINANCES TO PROVIDE FOR A TWO-HOUR TIMED PARKING LIMIT ON THE PUBLIC RIGHT-OF-WAY OF MAIN STREET; REPEALLING ALL ORDINANCES IN CONFLICT; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 316.008, Florida Statutes, establishes powers of local authorities to regulate or prohibit the stopping, standing, or parking of vehicles; and,

WHEREAS, the Community Redevelopment Agency Advisory Board voted 5-0 on January 27th, 2025, to recommend beginning the process of implementing a two-hour parking limit in the area between 150th to 148th Place, including the area of parking that terminates just north of the chamber of commerce office; and,

WHEREAS, the Community Redevelopment Agency Board held a special meeting on March 24, 2025, to address the recommendation by the Community Redevelopment Agency Advisory Board and voted 5-0 to amend the current parking ordinance to read something similar to “no person shall park a vehicle on the public right-of-way of Main Street between the public right-of-way of NW 150th Ave and 250 feet north of the public right-of-way of NW 147th Avenue for a period of time no longer than 120 minutes between the hours of 6:00 a.m. and 6:00 p.m. when signs are erected in each block giving notice thereof,” and for the proposed ordinance to return to the Community Redevelopment Agency Board for final approval; and,

WHEREAS, the Alachua City Commission recognizes the economic benefit that parking turnover, availability, and management can have on a central business district; and,

WHEREAS, the Alachua City Commission recognizes the need to maintain an increased level of aesthetic and operation within the Community Redevelopment Area and Downtown Historic Overlay District; and,

WHEREAS, for reasons set forth in this Ordinance that is hereby adopted and incorporated as findings of fact, that the Alachua City Commission finds and declares that the enactment of this Ordinance is in the furtherance of the public health, safety, morals, order, comfort, convenience, appearance, prosperity, or general welfare.

NOW THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF ALACHUA, FLORIDA.

Section 1. Chapter 36 Amended

Section 36-90. – All-night parking prohibited, of the City of Alachua Code of Ordinances is hereby amended as follows (underline notes additions ~~strike through~~ notes deletions):

Sec. 36-90. - ~~All-night parking prohibited~~ Time restricted parking.

(1) General Parking Limitation. No person shall park a vehicle on any street or public right-of-way for a period of time longer than 30 minutes between the hours of 11:00 p.m. and 6:00 a.m., when signs are erected in each block giving notice thereof.

(2) Parking Requirements on Main Street. No person shall park a vehicle on the public right-of-way of Main Street between the public right-of-way of NW 150th Ave and 250 feet north of the public right-of-way of NW 147th Ave for a period of time no longer than 120 minutes between the hours of 6:00 a.m. and 6:00 p.m. where signs are erected in each block giving notice thereof.

(3) Enforcement. Any violation of the provisions set forth in this ordinance may result in penalties or fines as determined by the city's parking enforcement guidelines.

Section 2. Inclusion in the Code

It is the intention of the City Commission of the City of Alachua, Florida, and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of the City of Alachua, Florida; that the sections of this ordinance may be renumbered or relettered and that the word "ordinance" may be changed to "section", "article" or other appropriate designation to accomplish such intention.

Section 3. Repealing Clause

All ordinances or parts of ordinances in conflict with this ordinance are, to the extent they conflict with this ordinance, repealed.

Section 4. Providing for Severability

It is the declared intent of the Alachua City Commission that, if any section, sentence, clause, phrase, or provision of this ordinance is for any reason held or declared to be unconstitutional, void, or inoperative by a court or agency of competent jurisdiction, such holding of invalidity or unconstitutionality shall not affect the remaining provisions of this ordinance and the remainder of this ordinance, after the exclusion of such part or parts, shall be deemed to be valid.

Section 5. Effective Date

This Ordinance shall be effective upon its passage and adoption on the second and final reading.

PASSED on first reading on the _____ day of _____, 2025.

PASSED and DULY ADOPTED, in regular session, with a quorum present and voting, by the City Commission, upon second reading this _____, day of text, 2025.

CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA

Gib Coerper, Mayor
SEAL

ATTEST:

APPROVED AS TO FORM

Mike DaRoza, City Manager

Marian B. Rush, City Attorney